UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Petitioner, v. SALLY DAWN COBB, Respondent.	Case No.: 08cv997-IEG(RBB) ORDER TO SHOW CAUSE RE: ENFORCEMENT OF INTERNAL REVENUE SERVICE SUMMONSES

Upon the Petition of the United States and the Declaration of Agent M. Delgado, it is hereby

ORDERED that Sally Dawn Cobb (hereinafter “Respondent”), appear before the United States District Court for the Southern District of California in Courtroom No. 1, on **Monday, August 18, 2008 at 10:30 a.m.**, to show cause why she should not be compelled to fully obey the four Internal Revenue Service summonses served upon her and to provide the documents requested therein.

It is further ORDERED that:

1. A copy of this Order, together with the Petition to Enforce Internal Revenue Service Summonses and the Declaration of Agent M. Delgado, be personally served upon Respondent within 21

days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Fed. R. Civ. Proc. 4(c)(2), the Court hereby appoints the group manager of Agent M. Delgado and all federal employees designated by the group manager, to serve process in this case.

2. Proof of any service done shall be filed with the Clerk as soon as practicable.

3. Because the file in this case reflects a prima facie showing that the investigation is being conducted for legitimate purposes, that the inquiry is relevant to those purposes, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been followed, United States v. Powell, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to Respondent to oppose enforcement of the summonses.

4. If Respondent has any defenses to present or opposition to the petition, such defense or opposition shall be in writing and filed with the Clerk and copies served on counsel for the United States at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 court days prior to the date set for the show cause hearing.

5. At the show cause hearing, the Court will consider all issues raised by Respondent. Only those issues brought into controversy by the responsive pleadings and supported by an

affidavit will be considered. Any uncontested allegation in the petition will be deemed admitted.

6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at least 14 days prior to the date set for the show cause hearing, that Respondent has no objection to the enforcement of the summonses.

Respondent is hereby notified that a failure to comply with this Order may subject her to sanctions for contempt of Court.

The Clerk shall forward copies of this Order to counsel for the United States at the address indicated on its pleadings.

IT IS SO ORDERED.

DATED: June 6, 2008

Irma E. Gonzalez

IRMA E. GONZALEZ, Chief Judge
United States District Court